

FY 2025-26 Proposed Budget and Multi-Year Capital Plan

Property Appraiser

MISSION STATEMENT:

To justly value all properties in Miami-Dade County, and to help all property owners understand and access all the exemptions and other benefits allowed by state law.

THE PROPERTY APPRAISER'S ROLE IN MIAMI-DADE COUNTY:

The elected Property Appraiser, Tomas Regalado, of Miami-Dade County is an independent Constitutional Officer and has the primary responsibility to identify and appraise all real and tangible personal property within the County and certify the annual property tax roll with the Florida Department of Revenue (DOR) in accordance with the Florida Constitution and state law. Additional responsibilities include the maintenance of all associated property records, the administration of all exemptions, and the annual notification to all property owners in Miami-Dade County of the assessed value of their properties; visit <https://www.miamidadepa.gov/pa/home.asp> to learn more.

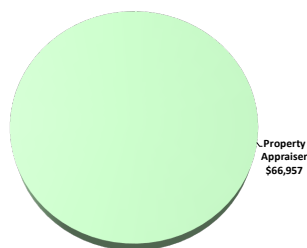
The Office performs statutory functions related to the assessment of property for the purpose of determining fair market and taxable values. The taxable values are then used by public schools, County, municipalities and other taxing jurisdictions to set millage rates and derive budgeted revenue levels.

To fulfill its responsibilities, the Property Appraiser communicates on a routine basis with Miami-Dade County property owners, the Tax Collector, County agencies, the DOR, and numerous taxing authorities. The Office's responsibilities are established by the Florida Constitution, Florida Statutes, and DOR rules and regulations. The budget for the Property Appraiser is subject to provisions outlined in Section 195.087 of the Florida Statutes, which include review and approval by the DOR.

FY 2025-26 Proposed Operating Budget

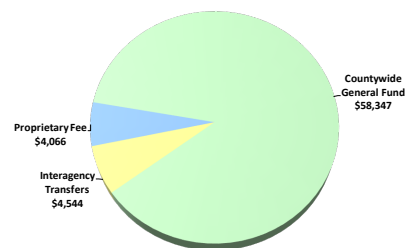
Expenditures by Activity

(dollars in thousands)



Revenues by Source

(dollars in thousands)



FY 2025-26 Proposed Budget and Multi-Year Capital Plan

TABLE OF ORGANIZATION

PROPERTY APPRAISER

Prepares the annual assessment roll pursuant to Florida Law and Florida Department of Revenue (DOR) guidelines; maintains all associated property records, administers all exemptions and generates the annual notification of proposed taxes to all property owners in Miami-Dade County; acts as liaison with taxing authorities, municipalities and DOR

FY 24-25
417

FY 25-26
429

The FY 2025-26 total number of full-time equivalent positions is 429

ADDITIONAL INFORMATION

- The Miami-Dade Office of the Property Appraiser transitioned to become the Miami-Dade County Property Appraiser under the authority of an independently elected Property Appraiser on January 7th, 2025.

OPERATING FINANCIAL SUMMARY

| (dollars in thousands) | Actual FY 22-23 | Actual FY 23-24 | Budget FY 24-25 | Proposed FY 25-26 | (dollars in thousands) | Total Funding | | Total Positions | |
|---|--------------------|--------------------|--------------------|----------------------|--|--------------------|----------------------|--------------------|----------------------|
| | | | | | Expenditure By Program | Budget FY 24-25 | Proposed FY 25-26 | Budget FY 24-25 | Proposed FY 25-26 |
| Revenue Summary | | | | | Strategic Area: Constitutional Office | | | | |
| General Fund Countywide* | 37,364 | 44,142 | 54,530 | 58,347 | Property Appraiser | 63,212 | 66,957 | 417 | 429 |
| Miscellaneous Revenues | 56 | 38 | 22 | 22 | Total Operating Expenditures | 63,212 | 66,957 | 417 | 429 |
| Reimbursements from Taxing Jurisdictions | 4,478 | 4,486 | 3,687 | 4,044 | | | | | |
| IT Funding Model | 3,929 | 4,240 | 4,973 | 4,544 | | | | | |
| Total Revenues | 45,827 | 52,906 | 63,212 | 66,957 | | | | | |
| Operating Expenditures Summary | | | | | | | | | |
| Salary | 32,907 | 32,784 | 38,164 | 37,812 | | | | | |
| Fringe Benefits | 13,029 | 13,808 | 16,590 | 17,741 | | | | | |
| Court Costs | 26 | 35 | 58 | 0 | | | | | |
| Contractual Services | 3,038 | 1,722 | 3,563 | 0 | | | | | |
| Other Operating | 1,266 | 2,226 | 3,428 | 11,146 | | | | | |
| Charges for County Services* | 2,362 | 2,327 | 1,177 | 0 | | | | | |
| Capital | 1,493 | 4 | 232 | 258 | | | | | |
| Total Operating Expenditures | 54,121 | 52,906 | 63,212 | 66,957 | | | | | |
| Non-Operating Expenditures Summary | | | | | | | | | |
| Transfers | 0 | 0 | 0 | 0 | | | | | |
| Distribution of Funds In Trust | 0 | 0 | 0 | 0 | | | | | |
| Debt Service | 0 | 0 | 0 | 0 | | | | | |
| Depreciation, Amortizations and Depletion | 0 | 0 | 0 | 0 | | | | | |
| Reserve | 0 | 0 | 0 | 0 | | | | | |
| Total Non-Operating Expenditures | 0 | 0 | 0 | 0 | | | | | |

*Excludes Countywide General Fund Revenues and Expenditures (CITD & PIOD), which are budgeted in the County's Non-Departmental General Fund in the amount of \$1.755 million in FY 2025-26